

CIGARETTE TAX

Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

The cigarette tax rate is 34 cents on packages containing 20 or fewer cigarettes and 42.5 cents on packages containing 25 cigarettes. The basic rate is 1.7 cents per cigarette.

Table 5

CIGARETTE TAX RECEIPTS AND NUMBER OF PACKAGES TAXED

Year	Packs of 20	Packs of 25	Number of Packages Taxed	Cigarette Tax Receipts
1962	171,639,510		171,639,510	\$ 6,524,449
1963	167,848,500		167,848,500	8,117,806
1964	160,830,500		160,830,500	9,179,067
1965 ¹	159,993,520		159,993,520	11,276,852
1966	156,799,880		156,799,880	11,985,845
1967	157,925,000		157,925,000	12,010,375
1968	157,482,650		157,482,650	11,974,465
1969	156,718,050		156,718,050	11,905,706
1970	160,311,890		160,311,890	12,171,433
1971	158,751,536		158,751,536	17,117,404
1972 ²	160,216,670		160,216,670	19,770,429
1973	166,876,790		166,876,790	20,553,919
1974	175,339,280		175,339,280	21,641,451
1975	179,988,280		179,988,280	22,215,027
1976	183,032,110		183,032,110	22,570,880
1977	183,027,490		183,027,490	22,517,276
1978	182,318,000		182,318,000	22,408,593
1979	181,476,000		181,476,000	22,309,681
1980	183,686,000		183,686,000	22,587,450
1981 ³	187,025,800		187,025,800	23,649,402
1982 ⁴	183,179,400		183,179,400	29,191,135
1983	168,006,600		168,006,600	28,595,286
1984 ⁵	172,548,400	684,720	173,233,120	29,415,184
1985	163,060,790	3,274,200	166,334,990	28,315,502
1986 ⁶	159,357,760	3,875,720	163,233,480	34,722,270
1987 ⁷	152,580,500	3,197,880	155,778,380	37,260,345
1988	150,679,850	2,236,000	152,915,850	39,551,353
1989	142,697,760	1,770,600	144,468,360	37,249,529
1990	144,863,710	1,401,000	146,264,710	37,680,416
1991	144,123,330	1,108,400	145,231,730	37,412,210
1992	141,710,930	894,400	142,605,330	36,534,491
1993 ⁸	137,752,500	617,626	138,370,126	39,656,428
1994	139,812,100	732,800	140,544,900	45,475,905
1995	140,483,000	636,200	141,119,200	45,799,985
1996	140,298,700	510,000	140,808,700	45,622,019
1997	137,969,700	505,500	138,475,200	45,636,583
1998	147,731,600	449,400	148,181,000	48,716,304
1999	130,764,000	315,600	131,079,600	43,077,696

¹ Cigarette Tax rate increased from 6 cents to 8 cents per package on April 1, 1965.

² Cigarette Tax rate increased from 8 cents to 13 cents per package on April 28, 1971.

³ Cigarette Tax rate increased from 13 cents to 14 cents per package on August 30, 1981.

⁴ Cigarette Tax rate increased from 14 cents to 18 cents per package on May 1, 1982.

⁵ Cigarette Tax rate for packages containing more than 20 cigarettes per package changed to .9 cents per cigarette, effective August 1, 1984.

⁶ Cigarette Tax rate increased from 18 cents/22.5 cents to 23 cents/28.75 cents per package on March 1, 1986.

⁷ Cigarette Tax rate increased from 23 cents/28.75 cents to 27 cents/33.75 cents per package on July 1, 1987.

⁸ Cigarette Tax rate increased from 27 cents/33.75 cents to 34 cents/42.5 cents per package on July 1, 1993.